

Section 40-7-59

Alternative systems.

Notwithstanding any other provision of this article, no county property tax commissioner, county revenue commissioner, or similar county tax assessing or tax collecting official shall be prevented from providing an electronic system for the filing of any applicable business personal property tax returns through a system other than and as an alternative to the OPPAL system, nor shall any county property tax commissioner, county revenue commissioner, or similar county tax assessing or tax collecting official be prevented from enforcing mandatory electronic filing of a business personal property tax return pursuant to any local act of the Legislature.

(Act 2014-415, §5.)